

Real and Personal Property**Property Type**

Agricultural irrigation system, including the distribution system above or below ground	Personal
Air conditioning	
Building air conditioning for comfort of occupants	Real
Package units, through the wall commercial type	Real
Special process equipment to maintain controlled temperature and humidity	Personal
Window units, through the wall or inserted in window	Personal
Air lines for machinery and equipment	Personal
Aluminum pot lines	Personal
Anhydrous ammonia tanks and equipment	
Stationary	Real
Portable	Personal
Ash handling system, pit and framing related to system	Personal
Asphalt mixing plant and equipment (moveable)	Personal
Auto-call and telephone system	Personal
Bar and equipment	Personal
Bins, permanently affixed for storage	Real
Boilers	
Manufacturing process	Personal
Building service	Real
Booths for welding	Personal
Bowling alley lanes	Personal
Bucket elevators, open or enclosed, including casing	Personal
Buildings, such as specially constructed storage, poultry, or livestock processing buildings, not including machinery or equipment	Real
Bulkheads making additional land area to be assessed with and as a part of the improved land	Real
Carpeting, commercial	
A real property assessment includes a finished floor. If the carpet is installed over an existing finished floor, carpeting is personal property.	
If, as in the case of many newer buildings, carpeting has been specified and is the only finished floor, carpeting is assessed as real property.	Real or Personal

Cistern	Real
Coal handling system	Personal
Cold storage	
Built-in cold storage rooms	Real
Cold storage refrigeration equipment	Personal
Cold storage, prefab walk-in type	Personal
Control booth	Personal
Conveyor	
Housing	Personal
Tunnels	Real
Unit, including belt and drives	Personal
Cooling towers	
Primary use for manufacturing	Personal
Primary use for building	Real
Crane	
Moving crane	Personal
Runways, including supporting columns or structure and foundation, inside or outside of buildings	Personal
Dock levelers	Personal
Drapes	Personal
Drying rooms	
Structure	Real
Heating system	Personal
Dust catchers	Personal
Fence, security	Real
Fire alarm system	Personal
Fire walls, masonry	Real
Floors, computer room	Real
Foundations for machinery and equipment	Personal
Gaming riverboats	Real
Gas lines for equipment or processing	Personal
Grain bins, storage	Real
Grain drying equipment	Personal
Grain drying equipment, such as augers and aerators	Personal
Grain elevators (commercial, industrial) storage, silos, tanks, cupolas, working house, head-house,	

and milling space	Real
Grain elevator machinery and equipment (commercial, industrial), such as inside or outside conveyors, spouting, hopper scales, man lifts, aeration systems, grain cleaners, grain dryers, mechanical grain dumping equipment, loading and unloading systems, truck scales, and all processing machinery and equipment	Personal
Grain storage tents (blow-up)	Personal
Gravel plant, machinery, and equipment	Personal
Greenhouses	
Building	Real
Building, plastic cover, in place on assessment date	Personal
Benches and heating system	Personal
Heating system	
Building heating for comfort of occupants	Real
Special purpose to maintain controlled temperature	Personal
Hoist, hoist pits	Personal
Hydraulic lines	Personal
Irrigation equipment	Personal
Kilns	
Lumber, drying kiln structure	Real
Concrete block, drying kiln structure	Real
Circular down draft, beehive	Real
Heating or drying system	Personal
Landscaping, priced with land	Real
Laundry, steam generating equipment	Personal
Lighting	
Yard	Personal
Special purpose, inside	Personal
Service station, except building	Personal
Mixers and mixing houses	Personal
Ore bridge foundation	Personal
Ovens, processing	Personal
Piping, process piping above or below ground	Personal
Pits for equipment or processing	Personal
Pools swimming, in-ground or above-ground	Real
Power lines and auxiliary equipment	Personal

Pumps and motors	Personal
Pump house, including substructure	Real
Racks and shelving, portable or removable	Personal
Railroad siding, except belonging to railroad	Real
Ready-mix concrete batch plant and equipment	Personal
Refrigeration equipment	Personal
Refrigerated display cabinets	Personal
Sanitary system	Real
Satellite dishes	
Commercial use	Personal
Residential use	Personal
Scale houses	Real
Scales	
Truck or railroad scales, including pit	Personal
Dormant scales	Personal
Septic system, priced with land	Real
Sheds or buildings	
Permanent, affixed, or portable confinement buildings	Real
Agricultural open portable pull-type	Personal
Detached storage structures	Real
Portable utility sheds	Real
Signs, including supports and foundation	Personal
Silos	
Containing a manufacturing process	Personal
Farm storage silos	Real
Silo equipment	Personal
Storage	Real
Spray pond	
Masonry reservoir	Real
Piping and equipment	Personal
Sprinkler system	Real
Stacks	
Supported individually and servicing heating boilers	Real
Servicing personal property units or a process	Personal
Steam electric generating facility	
Equipment	Personal
Building	Real

Stone crushing plant and equipment	Personal
Storage facilities, permanent of masonry or wood	Real
Storage vaults and doors, including bank vaults and doors	Real
Substation	
Building	Real
Equipment	Personal
Tanks	
Storage only, except as indicated in clauses (B) and (C), above or below ground	Real
(B) Used as part of manufacturing process	Personal
(C) Underground gasoline tanks at service stations	Personal
Towers, TV or radio broadcasting	Personal
Transformers	Personal
Tunnels	Real
Tunnels, waste heat or processing	Personal
Unit heaters	
Nonportable	Real
Portable	Personal
Unloader runway	Personal
Ventilating	
Ventilating system for manufacturing equipment	Personal
Ventilating system for comfort of employees	Real
Walls, portable partitions	Personal
Water lines, for processing above or below ground	Personal
Water pumping station, building and structure	Real
Water pumps and motors	Personal
Water treating and softening plant	
Building and structure	Real
Water treating and softening equipment	Personal
Wells used for potable water, priced with land	Real
Wells, pumps, motors, and equipment	Personal
Wiring, power wiring	Personal